

LEGISLATIVE AUDIT COMMISSION



Review of
Emergency Management Agency
Two Years Ended June 30, 1997

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**REVIEW: 4031
EMERGENCY MANAGEMENT AGENCY
TWO YEARS ENDED JUNE 30, 1997**

FINDINGS/RECOMMENDATIONS - 13

**ACCEPTED - 10
IMPLEMENTED - 3**

REPEATED RECOMMENDATIONS - 7

PRIOR AUDIT FINDINGS/RECOMMENDATIONS - 16

This review summarizes an audit of the Illinois Emergency Management Agency for the two years ended June 30, 1997, filed with the Legislative Audit Commission March 18, 1997 and updated responses filed on May 14, 1999. The auditors performed a financial and compliance audit in accordance with State law and the requirements of the Federal Single Audit Act of 1984. The auditors found the financial statements of the Agency to be fairly stated.

The Illinois Emergency Management Agency is charged with the mission of coordinating the disaster response efforts of State, federal, volunteer agencies, and local emergency service units. The Agency's disaster response coordination hub is its Emergency Operations Center, located in Springfield. The Center provides sophisticated communications for the Governor and response agency personnel to facilitate rapid decision-making during times of disaster. The Agency also works with local governmental units through a regional coordinator network, helping them to develop disaster response plans by conducting training seminars and by providing assistance to exercise the plans that are developed. The Agency is involved in the development, updating, and exercising of emergency protective action plans for the population surrounding nuclear generating facilities. Finally, the Agency is charged with the formulation of laws related to the release of hazardous materials during transportation.

Appendix A contains a summary of Illinois Emergency Management Services activity measures for FY97, FY96, and FY95.

John G. Mitchell was the Director of the Agency for the two-year period covered by the audit. In December 1997, Mr. Rex Coble was appointed Acting Director. Mr. Michael Chamness was appointed Director in February 1999.

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The average number of full-time employees is as follows:

	FY97	FY96	FY95
<i>Executive</i>	4	4	5
<i>Accounting/Bookkeeping</i>	3	3	4
<i>Other Office Employees</i>	17	12	10
<i>Regional Office Coordinators</i>	6	7	6
<i>Functional Employees</i>	9	9	8
<i>Population Planning</i>	0	3	2
<i>Maintenance & Calibration</i>	0	3	3
<i>Planning and Field</i>	7	6	7
<i>Central Office</i>	7	7	9
<i>Earthquake</i>	1	2	1
<i>Survival Crises Management</i>	0	0	1
<i>Chemical Stockpile</i>	7	7	4
<i>Emergency Management Training</i>	1	2	1
<i>Planning & Analysis</i>	1	0	1
TOTAL	63	65	62

The above totals do not include four part-time employees as of June 30, 1997 and June 30, 1996, and three part-time employees as of June 30, 1995.

Expenditures From Appropriations

The General Assembly appropriated a total of \$153,771,580 to the Agency in FY97, of which \$11,368,800 was from the General Revenue Fund; \$80,000 from the Emergency Planning and Community Right To Know Fund; \$625,000 from the Nuclear Safety Emergency Preparedness Fund; and \$141,697,780 from numerous federal funds. Appendix B summarizes these appropriations and expenditures for the period under review. Total expenditures increased from \$41,701,908 in FY96 to \$49,452,676 in FY97. Expenditures from the General Revenue Fund increased from \$5,461,296 in FY96 to \$7,736,314 in FY97.

Expenditures for Disaster Assistance - Public Assistance (both new appropriation expenditures and reappropriation expenditures) decreased from \$21,489,908 in FY96 to \$14,560,636 in FY97. The federal program awards grants to reimburse governmental units not less than 75% of damages to public property in Presidentially-declared disaster areas. The Illinois Emergency Management Agency pays the applicants on State invoice-vouchers. Also during FY97, \$7,918,180 in Individual and Family Grants from federal funds were expended. Emergency Management Agency awards grants of up to an amount adjusted annually for inflation from a base of \$12,900 per individual or family unit that cannot financially handle the effect of a major disaster. The State must pay 25% of the program.

Cash Receipts

Appendix C provides a summary of the Agency's cash receipts for FY95-FY97. Total cash receipts decreased from \$63,460,016 in FY95 to \$30,477,516 in FY96, and then increased to \$43,869,719 in FY97. Receipts from the Federal Aid Disaster Fund were unusually high in FY94 due to flooding along the Mississippi River. This Fund is the mechanism utilized to pass disaster recovery funding for individual assistance, hazard mitigation, and public assistance programs for individuals, not-for-profit organizations, and local units of government. The increase in FY97 was related to federally declared disasters in that year.

Property and Equipment

Appendix D provides a summary of property and equipment for FY96 and FY97. Total property and equipment increased from \$2,558,215 as of July 1, 1995 to \$2,656,072 as of June 30, 1997.

Governor's Disaster Relief Fund

Appendix E summarizes Emergency Management Agency expenditures from the Governor's Disaster Relief Fund during FY97 and FY96. The Governor's Disaster Relief Fund was created to provide quick financial resources to the Agency to use in handling extraordinary State expenditures in relation to disaster emergencies within the State. Funding cannot be used until the declaration of a disaster.

Accountants' Findings and Recommendations

Condensed below are the 13 findings and recommendations presented in the audit report. There were seven repeated recommendations. The following recommendations are classified on the basis of information provided by Mike Chamness, Director, in a letter dated May 14, 1999.

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1. **Continue to seek authorization and funding for an internal audit program. Until that program is established, continue to acquire the required services from other available sources. (Repeated-1993)**

Accepted - continued

Findings: The Agency has not fully implemented a program of internal auditing and is not maintaining a fully effective internal control system, as required by State law because neither funding nor head count authorization has been granted for such a position. As a result, there are five additional material internal control weaknesses identified in the audit report. Many of the problems discussed in other findings in the audit report would have been identified and corrected if the Agency had a program of internal auditing.

The Agency's certification to the Auditor General regarding Agency compliance with the provisions of the Fiscal Control and Internal Auditing Act listed no material internal control weaknesses and stated the Agency complied with the provisions of the Act. This certification was based on a cursory review.

The Emergency Management Agency had entered into a limited scope contractual agreement with a firm of independent certified public accountants to provide the needed internal control review procedures. As of June 30, 1997, an appropriate review of the internal control of the Agency had been performed, and an audit plan had been prepared and approved by the Agency. One audit of petty cash had been completed, but the report had not yet been issued. A major review of personal services costs charged to federal programs was also initiated.

The Fiscal Control and Internal Auditing Act provides that agencies which do not have full-time internal audit programs may have internal audits performed by CMS and that the Legislative Audit Commission may make formal recommendations to the Governor that he designate other Agencies under this Act. The Agency was designated by the Governor on April 1, 1991 as such an agency, but was deleted from the designation list dated August 18, 1993.

Effective July 1, 1997 through June 30, 1998, the Agency entered into a larger scope contract with an accounting firm, which included additional internal audits and for performance of other projects including, but not limited to, development of a personal services cost allocation plan. The maximum amount payable under this contract is \$50,000.

Response: Accepted. The Agency has completed an evaluation of the internal fiscal and administrative controls and has contracted with an outside CPA firm to provide assistance and expertise in evaluating and monitoring internal controls and the associated policies and procedures on an ongoing basis. Internal audits have been conducted in the following areas: petty cash, personal services/federal cost allocations; equipment and property control; and Disaster Assistance grants.

2. **Develop and implement improved procedures and maintain property control records which accurately reflect the cost of State property for which the Agency is accountable. Provide adequate internal control over assets and meet statutory, CUSAS, and Central Management Services' property control requirements. (Repeated-1993)**

Findings: Procedures and records for control of State property do not meet statutory requirements or provide adequate internal control over assets. The Agency's property control system does not include procedures for accumulation of property purchase information by appropriation line item or reconciliation of those amounts to acquisitions included in property records. The current system relies upon the persons processing vouchers for various purposes to recognize expenditures which should be capitalized and to forward copies of those vouchers and related invoices to the person in charge of property control.

Some equipment items were not entered on the property control system within 30 days of acquisition. Also, changes within the Agency were not always reported to the person in charge of property control on a timely basis.

The underlying causes of these internal control weaknesses and deficiencies in operation of the system are inadequate information regarding requirements being furnished to the person in charge of property control, inadequate assistance provided to that person, and inadequate guidelines for performance of property control functions.

Response: Accepted. Additional staff have been assigned property control responsibilities and the lead property control worker has been provided with adequate information to meet statutory requirements. The Agency initiated revised procedures in February to provide a timely and accurate reconciliation of additions and deletions, and improved overall tracking of State-owned property.

4. **Comply with the Illinois Administrative Code and evaluate all employees on a timely basis.**

Findings: The Agency has not performed employee evaluations on a timely basis for approximately 75% of its employees. The auditors' review of 25 employee evaluations revealed that 19 (75%) of them were late, of which: 10 (40%) were five to 30 days late; two (8%) were 31 - 60 days late; and seven (28%) were over 60 days late. One employee did not have an evaluation for FY95 and FY96.

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The Illinois Administrative Code requires for a certified employee, each agency shall prepare an evaluation not less than each time an employee receives a satisfactory or superior performance increase under the Department's pay plan.

Response: Accepted. The agency has established new procedures for employee evaluations in order to process evaluations in a more timely manner.

Accepted - continued

5. Continue efforts to identify federal requirements. Include relevant matters in grant agreements. Continue to monitor compliance with grant requirements and applicable State and federal laws, regulations, and rules. (Repeated-1993)

Findings: The Agency has not fully developed a system to adequately monitor administration of grants which it receives to determine that it is using the grant funds in accordance with grant requirements and applicable State and federal laws, regulations, and rules.

In the prior audit, it was noted that federal grants are received and administered on a decentralized basis by various divisions and offices of the Agency. The Agency had not developed an adequate monitoring system to review existing administrative controls or procedures followed for administering grant programs and to ensure compliance with the requirements for federal financial assistance administration. This continued deficiency resulted in the development of material audit findings included in this audit report and is applicable to all federal programs administered by the Agency.

The Federal Single Audit Act and Federal Emergency Management Agency rules require each primary grantee to have adequate internal accounting and administrative controls to provide reasonable assurance that it is managing federal financial assistance in compliance with applicable laws and regulations. Also monitoring of Agency compliance by personnel not involved in performance of routine program functions can serve as an internal accounting and administrative control over grant resources and identify areas of noncompliance.

During the prior audit period, the Agency had a copy of Federal Emergency Management rules for each division to better identify federal requirements. The Agency is also attempting to put all requirements into grant agreements. However, subrecipient monitoring procedures have not been implemented, and the monitoring function continues to be decentralized.

Response: Accepted. The majority of funds received by the Agency are federal pass-through funds for disaster recovery projects. The agency has hired additional personnel with a focus on internal monitoring and reporting activities in the administration of federal award programs. There is no dedicated position to serve as a centralized monitor of all federal grants received. However, internal audits have been conducted covering the personal services/federal cost allocations and Disaster Assistance programs.

6. **Complete the development of a time and effort system for employees who perform activities related to multiple federal programs in order to document payroll costs allocated to each program, as required by federal regulations. (Repeated-1993)**

Findings: The Agency has not completed the development of a system to accumulate time and effort records to document payroll cost allocations to various grant programs where individual employees' wages are chargeable to more than one grant program. The Agency had begun development of a time reporting system during the prior audit period in an attempt to fulfill federal time and effort documentation requirements. However, during the current audit period the Agency determined the time reporting system would not produce the information necessary to satisfy the federal requirements. Federal requirements provide that payroll cost allocations be supported by underlying documentation including both time and attendance records, and for employees charged to more than one grant program or cost objective employee time and effort records.

Effective July 1, 1997 and for the entire subsequent fiscal year, the Agency has entered into a contract with an outside public accounting firm to develop a payroll cost allocation system along with performing various internal audit functions. Once the new payroll allocation plan is developed, Emergency Management Agency will need to obtain the Federal Emergency Management Agency's approval of the plan and implement it. In its absence, the Illinois Emergency Management Agency has allocated payroll by reviewing each employee's function and task and making a determining of whether those efforts were directed toward the completion of a federal program goal or objective.

Failure to support cost allocations by underlying documentation can result in questioned or disallowed costs, and constitutes a material internal control weakness.

Response: The Agency has fully implemented a cost allocation plan to account for all personal services and related costs incurred by all of the State and federal programs administered by the Agency. Implementation and further development of the Time Reporting System (TRS) continues in conjunction with the Agency's cost allocation plan.

8. **Implement procedures to ensure that all grant agreements with subrecipients include all required federal terms and conditions, assurances, and certifications. (Repeated-1993)**

Findings: Emergency Management Agency agreements with subrecipients under federal programs did not contain all of the terms and conditions, assurances, and certifications necessary to assure compliance by the subrecipients with federal requirements. Contracts, which reimburse local ESDAs for up to 50% of their administrative personnel and general costs, omitted assurances, certifications, or

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restriction references regarding debarment or suspension, restriction on lobbying/political activity, conflict of interest, and certain property control requirements for nonexpendable personal property.

In addition, the Chemical Stockpile Emergency Preparedness Program contracts, administered by the Emergency Management Agency, omitted restrictions on lobbying and political activity. This program is a 100% federally funded program. Finally, the

Accepted - continued

Direction Control and Warning Program, also administered by the Emergency Management Agency, failed to include restrictions on lobbying/political activity.

Agency personnel responsible for preparing grant agreements were given a copy of the Code of Federal Regulations in order to prepare agreements containing all federal requirements. However, adequate procedures were not in place to ensure that all requirements were included.

Response: The agency's legal counsel has established procedures for reviewing the subrecipient agreements for the Chemical Stockpile Emergency Preparedness Program (CSEPP), Emergency Management Assistance (EMA--now part of the State and Local Assistance SLA), Public Assistance (PA) and Hazard Mitigation Assistance (HMA) Programs. All corrections regarding the CSEPP program were made prior to fiscal year 1999. The EMA program is currently revising the standard subrecipient agreement in order to comply with the appropriate terms and conditions. The Direction Control and Warning (DCW) Program no longer exists as a stand-alone program, and there are no outstanding approved projects.

9. Continue to implement procedures to ensure Agency monitoring of, and subrecipient and Agency compliance with, federal audit requirements. (Repeated-1987)

Findings: The Agency has not complied with provisions of the Federal Single Audit Act requiring monitoring and subrecipient compliance with audit requirements of the Act. During the audit period ended 1993, the Agency adopted procedures to require monitoring subrecipient compliance with audit procedures required by the Federal Single Audit Act of 1984. However, the Agency has not fully implemented the adopted procedures for any of the federal programs.

The Agency's control listing, developed to determine the status of monitoring procedures, was incomplete for FY94, FY95, and FY96. Near the end of FY97 an outside contractor was hired to complete the control listing, revise review procedures, bring the review process up-to-date, and develop a listing of reports not received. The listing of reports was completed subsequent to June 30, 1997.

During the prior audit only six of 25 subrecipients tested had complied with the requirement to submit a Single Audit. The Agency is attempting to obtain these missing reports and has received a significant number of subgrantee Single Audits. Preliminary reviews by the Agency have found subrecipient findings that could necessitate further action by the Agency. Many of these instances of noncompliance have not had corrective action taken within the required six-month period.

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The Agency has expended \$272.6 million since subrecipient monitoring requirements became effective. During FY96 and FY97 the Agency disbursed \$26.5 million and \$32.4 million to subrecipients.

Response: Accepted. During the audit period the Agency began implementing its adopted procedures to monitor compliance with the Single Audit Act for disaster programs by notifying subrecipients of their requirements. The Agency also conducted desk reviews of audit reports and provided written communication to subgrantees of the status of their audit reports. The Agency has reviewed all subrecipient audit reports submitted to date.

10. Comply with federal and State regulations concerning the amount of Emergency Management Assistance funding which must be disbursed to local emergency services disaster agencies.

Findings: The Agency did not distribute the final federal FY95 emergency management assistance program award amendment to local emergency services disaster agencies in accordance with applicable federal and State requirements. IEMA receives federal assistance from the FEMA (Federal Emergency Management Agency) for up to 50% of various administrative costs incurred by the Agency, and for up to 50% of administrative costs incurred by local ESDAs. Federal and State regulations require IEMA to disburse at least two-thirds of its annual FEMA award to local ESDAs.

The Agency disbursed \$1,800,286 of the FEMA award to local ESDAs rather than the required minimum disbursement of \$1,820,354. The difference of \$20,068 that should have been disbursed to the local ESDA's was instead deposited into the General Revenue Fund for State purposes.

The improper retention of federal EMA funds occurred primarily because the Agency inadvertently deposited the entire final award amendment of \$30,100 to the General Revenue Fund instead of allocating two-thirds of the award amendment to local ESDAs.

Response: This was an isolated incident that will not be repeated. The fiscal office maintains detailed records of federal funds received and the appropriate outlays of these funds to subrecipients. These records are used to reconcile available grant funds and evaluate the Agency's ability to meet its matching requirements.

11. Either negotiate financial reporting extensions with the Federal Emergency Management Agency or comply with federal requirements for timely filing of such reports.

Findings: The Agency did not report the financial activity of various federal programs administered by the Federal Emergency Management Agency in a timely manner.

Accepted - concluded

FEMA requires the Illinois Emergency Management Agency to submit its federal cash transaction reports 15 working days following the end of each quarter. Seven federal cash transaction reports were filed in excess of one month following the end of each quarter; one of the seven referenced reports was over one year past due. The federal cash transaction report for the quarter ended June 30, 1997 had not been filed as of November 10, 1997.

The Agency was also late in filing a financial status report. Federal regulations require the report be filed no less than annually. On August 12, 1996, the Agency requested an extension of time for filing the report for the period beginning January 1, 1996. However, no report was filed until May 13, 1997 and that report included a 15-month period through March 31, 1997.

Response: The agency is aware of the appropriate regulations and will be meeting the deadline for filing the Federal Cash Transaction Report starting with the June 30, 1999 reporting period. The Agency had been submitting these reports within 30 days along with other quarterly reports required for awarded grants.

12. Prepare and submit accurate and complete financial reports to the Federal Emergency Management Agency. Include both the federal and State matching program costs incurred for the Hazard Mitigation Program.

Findings: The Agency did not report to FEMA certain costs of the Hazard Mitigation Grant Program.

The purpose of the Hazard Mitigation Program is to reduce the risk of future damage, hardship, loss or suffering from disasters. IEMA subgrants Hazard Mitigation funds to local units of government to accomplish these objectives. Because the Agency incurs costs in the management and monitoring of this program, FEMA has awarded IEMA \$280,987 of assistance for State management costs. The award for State management costs requires IEMA to provide at least 25% of the management costs. FEMA provides the other 75% funding for eligible costs.

The total amount eligible as matching costs in connection with this matter has not been determined at this time. Failure to accumulate and report all program costs on a current basis could result in the loss of eligible expenditure reimbursements.

Response: The Agency agrees and will include State matching costs in financial reports submitted to FEMA for the Hazard Mitigation Program. In January 1998, the Agency began tracking all Hazard Mitigation Assistance management costs separately from other costs for this program.

Implemented

3. Prepare and file State Employment Records Act annual reports which were due 1993 through 1997. File future reports on a timely basis.

Findings: The Agency did not submit an annual report to the Governor regarding employment by women, disabled, and minority classifications. The State Employment Records Act requires State agencies to collect, maintain, and report certain information regarding employment statistics for women, disabled, and minority groups. Annual reports summarizing the information in a prescribed format were required to be filed by January 1, 1993 and each year thereafter with the Offices of the Secretary of State and the Governor.

Except for the report required to be submitted January 1, 1993 the Agency has filed the appropriate reports with the Office of the Secretary of State but has never submitted a report to the Governor.

Response: Implemented.

7. Provide assistance in implementing federal requirements to employees charged with operation of the property control system. Expand existing records for equipment purchased from federal funds to comply with federal requirements. (Repeated-1993)

Findings: Property control records maintained by the Agency do not contain all of the information required by federal regulations. Omitted information includes material amounts of property which are not identified as purchased from federal funds. Other required but omitted information includes identification of the federal share of equipment costs, current condition, the source of the property, use, and information regarding the ultimate disposition date and sale price.

The significance of this finding is increased by the lack of adequate internal control over property, purchased either with federal or State funds, described in audit finding #2.

The amount of equipment purchased with federal funds was \$128,716 in FY97 and \$295,839 in FY96.

Response: In February 1998, the agency implemented procedures for the proper accumulation of property purchase information and for accurate information on the use of federal funds for purchases. The Agency no longer purchases property using both federal and State funds for a single item.

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Following the same audit finding in 1995 the Agency responded, "Record keeping has been expanded to comply with Federal Property Management Standards. Management has provided staff with the requirement for federal reporting. Employees working with

Implemented - concluded

inventory control maintain documentation to support reports forwarded to the Federal Government.”

13. Request approvals prior to the drawdown and expenditure of federal funds.

Findings: The Agency expended federal Hazard Mitigation Grant Program funds in excess of amounts approved by FEMA.

IEMA subgrants Hazard Mitigation funds to local units of government. FEMA has awarded IEMA funds to alleviate the burden of management costs incurred by the State in connection with this program. FEMA has approved personnel and appraisal costs as eligible State management costs. FEMA requires advance approval for costs of continuing management of such grants. Through June 30, 1997 the Agency has incurred and disbursed \$102,218 of management costs from Hazard Mitigation Grant Program federal funds in excess of amounts authorized by FEMA. This has resulted in questioned costs totaling \$102,218.

Response: IEMA has obtained approval from FEMA for the continuation of management costs through June 30, 1999. Since January 1998, Hazard Mitigation Assistance management costs have been submitted for approval separate from program administration costs.

Emergency Purchases

he Illinois Purchasing Act (30 ILCS 505/1) states that “the principle of competitive bidding and economical procurement practices shall be applicable to all purchases and contracts ...” The law also recognizes that there will be emergency situations when it will be impossible to conduct bidding. It provides a general exemption for emergencies “involving public health, public safety, or where immediate expenditure is necessary for repairs to State property in order to protect against further loss of or damage ... prevent or minimize serious disruption in State services or to insure the integrity of State records.”

State agencies are required to file an affidavit with the Auditor General for emergency procurements that are an exception to the competitive bidding requirements per the Illinois Purchasing Act. The affidavit is to set forth the circumstance requiring the emergency purchase. The Commission receives quarterly reports of all emergency purchases from the Office of the Auditor General. The Legislative Audit Commission is directed to review the purchases and to comment on abuses of the exemption.

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During FY96 the Emergency Management Agency filed two affidavits for emergency purchases totaling \$890. In FY97, the Agency filed three affidavits for emergency purchases totaling \$1,039.

Headquarters Designations

The State Finance Act requires all State agencies to make semiannual headquarters reports to the Legislative Audit Commission. Each State agency is required to file reports of all its officers and employees for whom official headquarters have been designated at any location other than that at which official duties require them to spend the largest part of their working time.

The Illinois Emergency Management Agency indicated as of January 10, 1997 no employees had been assigned to headquarters at a location other than that at which their duties require them to spend the largest part of their working time.

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APPENDIX A

	<u>Activity Measures</u>		
	<u>FY97</u>	<u>FY96</u>	<u>FY95</u>
Office of Administration, Fiscal and Communications			
Hazardous materials accidents	2,411	2,606	2,933
Chemical Safety Act regulated facilities			
Facilities regulated under SARA	8,051	7,780	13,350
Office of Planning and Field Operations			
Nuclear power plant incidents	9	9	8
Emergency management students trained	1,065	1,250	1,382
State employees trained (SARA)	3,739	2,750	1,533
Local employees trained (SARA)	3,623	5,013	6,446
State employees trained (HMTUSA)	765	717	1,533
Local employees trained (HMTUSA)	4,623	4,834	6,446
State and local employees trained for/Illinois Plan for Radiological Accidents	2,902	3,039	3,107
Buildings reviewed under the Critical Facility Survey	0	824	1,071
Federally Assisted Programs/Grants			
Units of local government served through Federal Disaster Public Assistance	920	677	700
Individual/family grants applications approved	14,481	1,700	2,075
Hazard mitigation grant program projects	66	59	43
Declared Disaster Responses			
Severe storms and flooding	3	10	N/A
Tornadoes	0	1	N/A
Power outages with heat related fatalities	0	1	N/A
Potential civil disturbances	1	1	N/A
Households moved from flood areas under hazard mitigation program	325	441	N/A

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APPENDIX B

Summary of Appropriations and Expenditures

<u>General Revenue Fund</u>	FY97	Expenditures	
	<u>Appropriation</u>	<u>FY97</u>	<u>FY96</u>
Personal Services	\$ 2,011,450	\$ 1,995,140	\$ 1,718,865
Retirement	180,675	178,853	148,423
Social Security	152,075	149,074	128,000
Contractual Services	319,400	296,871	159,242
Travel	22,300	18,414	20,840
Commodities	11,900	11,656	14,233
Printing	13,900	12,089	7,153
Equipment	21,500	20,659	21,722
EDP	42,600	37,238	40,307
Telecommunications	201,300	200,073	230,711
Automotive	37,400	36,531	38,443
Planning and Analysis	75,000	62,463	53,669
Training and Education	100,000	83,101	58,902
Disaster Relief	2,120,000	681,542	246,480
Disaster Relief - Public Prior Years	130,000	12,005	138,633
Disaster Relief - Public Metro East Protect	500,000	446,888	-
State Match Federal Disaster Asst. FY 97	200,000	-	1,638,079
Disaster Relief IFG FY97	4,000,000	2,551,240	-
State Match Federal Disaster Asst. Prior Year	700,000	664,194	-
Disaster Relief IFG State Match Prior Yrs.	500,000	248,983	-
Village of Philo Warning Sign	18,300	18,300	-
Champaign Co. Tornado Cleanup Ogden	11,000	11,000	-
Individual and Family Grant's State Share	-	-	797,594
Total General Revenue Fund	<u>11,368,800</u>	<u>7,736,314</u>	<u>5,461,296</u>
<u>Nuclear Safety Emergency Preparedness</u>			
Personal Services	354,600	345,760	324,250
Retirement	31,900	30,581	28,012
Social Security	27,100	25,821	24,080
Group Insurance	55,200	37,289	37,113
Contractual Services	57,500	37,053	19,909
Travel	22,200	15,991	14,190
Commodities	5,100	3,639	2,387
Printing	4,500	3,698	1,439
Equipment	2,500	333	-
EDP	10,500	9,408	3,659
Telecommunications	45,500	33,069	14,147
Automotive	8,400	8,115	5,261
Total Nuclear Safety Emergency Preparedness	<u>625,000</u>	<u>550,757</u>	<u>474,447</u>
<u>Emergency Planning & Community Right To Know Fund</u>			
	<u>80,000</u>	<u>7,667</u>	<u>12,425</u>

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<u>Federally Assisted Programs</u>	FY97	Expenditures	
	<u>Appropriation</u>	<u>FY97</u>	<u>FY96</u>
Personal Services	64,600	64,503	219,236
Retirement	5,965	5,786	19,224
Social Security	4,965	4,872	16,448
Group Insurance	7,600	5,332	22,997
Contractual Services	30,200	25,702	28,241
Travel	4,700	1,352	1,085
Commodities	1,900	1,732	3,534
Printing	2,300	2,114	451
Equipment	1,800	559	1,335
EDP	2,370	1,477	1,096
Telecommunications	2,800	1,492	2,781
Automotive	2,600	2,161	20
Survivable Crisis Management	50,000	46,226	72,591
Training and Education	2,261,300	997,851	1,016,152
Public Assistance Administration	500,000	241,915	101,784
Disaster Assistance - Public Assistance:			
New Appropriations	40,000,000	12,178,328	6,362,820
Reappropriations	9,604,680	2,382,308	15,127,088
Individual & Family Grants Administration	600,000	461,659	146,785
Disaster Assistance - Individual & Family Grants	16,500,000	7,918,180	2,856,001
Emergency Management Assisted Programs	2,000,000	2,000,000	2,000,000
Disaster Assistance - Metro East Project	4,500,000	1,340,669	-
Hazard Mitigation Administration	500,000	157,287	150,062
Disaster Assistance - Hazard Mitigation:			
New Appropriation	10,000,000	-	-
Reappropriation	8,500,000	2,001,294	2,177,344
Communication and Warning	1,200,000	658,224	-
Emergency Operating Centers	150,000	-	-
Urban Search and Rescue	200,000	-	-
Disaster Relief - Prior Years	45,000,000	10,656,915	-
Federal Disaster Declaration	-	-	5,426,665
Total Federal Funds	<u>141,697,780</u>	<u>41,157,938</u>	<u>35,753,740</u>
TOTAL ALL FUNDS	<u>\$ 153,771,580</u>	<u>\$ 49,452,676</u>	<u>\$ 41,701,908</u>

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APPENDIX C

Summary of Cash Receipts

	<u>FY97</u>	<u>FY96</u>	<u>FY95</u>
General Revenue	1,431,910	1,114,669	4,257,104
Emergency Planning and Training Fund	64,400	10,000	18,959
Federal Nuclear Civil Protection Planning Fund	127,986	190,887	231,098
Federal Aid Disaster Fund	38,251,267	26,541,041	55,117,405
Federal Hardware Assistance	413,364	14,950	199,492
Federal Civil Preparedness Administration Fund	3,521,620	2,427,144	3,469,843
Maintenance and Calibration Fund	59,172	178,825	166,115
TOTAL FUNDS	<u>\$ 43,869,719</u>	<u>\$ 30,477,516</u>	<u>\$ 63,460,016</u>

REVIEW: 4031
EMERGENCY MANAGEMENT AGENCY
TWO YEARS ENDED JUNE 30, 1997

APPENDIX D

Summary of Property and Equipment

	<u>FY97</u>	<u>FY96</u>
Balance, July 1	\$ 2,289,881	\$ 2,558,215
<u>Additions</u>		
Purchases	159,234	129,008
Transfers from CDB	-	663
Capital Leases	80,680	-
Other Adjustments	<u>346,312</u>	<u>105,562</u>
Total Additions	<u>586,226</u>	<u>235,233</u>
<u>Deductions</u>		
Transfers to State Surplus	<u>220,035</u>	<u>503,567</u>
Balance, June 30	<u>\$ 2,656,072</u>	<u>\$ 2,289,881</u>

**REVIEW: 4031
EMERGENCY MANAGEMENT AGENCY
TWO YEARS ENDED JUNE 30, 1997**

APPENDIX E

**Governor's Disaster Relief Fund
Emergency Management Agency Operations**

	<u>RELEASED</u>	<u>EXPENDED</u>
<u>FY97</u>		
Cook County		
Flooding	\$ 312,000	\$ 302,803
Democratic National Convention	31,500	31,166
Rock River		
Flooding	158,800	89,154
Ohio River Valley		
Flooding	<u>328,000</u>	<u>258,419</u>
TOTAL FUNDS FOR FY97	<u>\$ 830,300</u>	<u>\$ 681,542</u>
 <u>FY96</u>		
City of Chicago & Cook County		
Power outages	\$ 5,000	3,969
Champaign & Macon Counties		
Tornadoes	145,000	50,609
Henry, Lake & Marion Counties		
Tornadoes	50,000	3,340
Madison, St.Clair & Monroe Counties		
Flooding	50,000	19,595
Franklin County - Flooding	25,000	11,294
Lawrence County - Flooding	25,000	349
Nineteen Various Counties		
Flooding	100,000	44,379
Champaign and Vermillion Counties		
Flooding	25,000	57
Alexander, Brown, Cumberland, Hancock & Richland Counties		
Flooding	25,000	1,361
Mason County - Tornadoes	7,500	54
Kane, Lake & McHenry Counties		
Flooding	15,000	334
Clinton County - Flooding	5,000	-
Possible disturbances due to a winning sports team	<u>130,000</u>	<u>111,388</u>
TOTAL FUNDS FOR FY96	<u>\$ 607,500</u>	<u>\$ 246,729</u>
